



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF BRODHEAD WATER AND LIGHT COMMISSION

Principal Office: 1108 11TH STREET
P.O. BOX 227
BRODHEAD, WI 53520-0227

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF BRODHEAD WATER AND LIGHT COMMISSION**Utility Address:** 1108 11TH STREET

P.O. BOX 227

BRODHEAD, WI 53520-0227

When was utility organized? 1/1/1913**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR CARROLL SHEAFOR**Title:** SUPERINTENDENT**Office Address:**

1108 11TH STREET

P.O. BOX 227

BRODHEAD, WI 53520-0227

Telephone: (608) 897 - 2505**Fax Number:** (608) 897 - 2726**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR RUSSELL A HISSOM**Title:** SENIOR MANAGER**Office Address:** VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR RUSSELL A HISSOM**Title:** SENIOR MANAGER**Office Address:** VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 1/26/1998**Period covered by most recent audit:** Year ended December 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JEFFREY PETERSON**Title:** ELECTRIC/WATER FOREMAN**Office Address:**

1108TH STREET

P.O. BOX 227

BRODHEAD, WI 53520-0227

Telephone: (608) 897 - 2505**Fax Number:** (608) 897 - 2726**E-mail Address:**

Name: MR TERESINA CHAPMAN**Title:** OFFICE MANAGER**Office Address:**

1108 11TH STREET

P.O. BOX 227

BRODHEAD, WI 53520-0227

Telephone: (608) 897 - 2505**Fax Number:** (608) 894 - 2726**E-mail Address:**

Name of utility commission/committee: Brodhead Water & Light Commission

Names of members of utility commission/committee:

RICHARD GRETEBECK, COMMISSIONER

GARY SAUNDERS, PRESIDENT

KATHRYN SCHNEIDER, SECRETARY

WILLIAM WELLNITZ, CITY COUNCIL REPRESENTATIVE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,260,195	2,193,966	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,707,441	1,653,850	2
Depreciation Expense (403)	149,449	137,139	3
Amortization Expense (404-407)	0		4
Taxes (408)	150,520	152,411	5
Total Operating Expenses	2,007,410	1,943,400	
Net Operating Income	252,785	250,566	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	252,785	250,566	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	58,700	67,447	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	58,700	67,447	
Total Income	311,485	318,013	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	497		13
Total Miscellaneous Income Deductions	497	0	
Income Before Interest Charges	310,988	318,013	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	56,444	64,644	14
Amortization of Debt Discount and Expense (428)	3,569	4,092	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	18,504	23,977	17
Other Interest Expense (431)	117	102	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	78,634	92,815	
Net Income	232,354	225,198	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,688,992	2,448,820	20
Balance Transferred from Income (433)	232,354	225,198	21
Miscellaneous Credits to Surplus (434)	0	14,974	22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	2,921,346	2,688,992	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on investments - electric	35,445	5
Interest earned on investments - water	23,255	6
Total (Acct. 419):	58,700	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW dues	497	9
Total (Acct. 426):	497	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0			0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	404,001	1,856,194	0	0	2,260,195	1
Less: interdepartmental sales	387	14,341	0		14,728	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	403,614	1,841,853	0	0	2,245,467	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	70,828		70,828	1
Electric operating expenses	140,942		140,942	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	902		902	8
Electric utility plant accounts	15,037		15,037	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	227,709	0	227,709	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,662,358	5,568,556	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,870,045	1,726,456	2
Net Utility Plant	3,792,313	3,842,100	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	143	143	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	143	143	
Investment in Municipality (123)	0		5
Other Investments (124)	7,832	13,216	6
Special Funds (125)	461,935	500,277	7
Total Other Property and Investments	469,910	513,636	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	58,535	297,058	8
Temporary Cash Investments (132)	1,179,277	697,338	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	194,276	194,902	11
Other Accounts Receivable (143)	1,038	7,004	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,085	6,908	14
Materials and Supplies (150)	81,142	79,252	15
Prepayments (165)	5,509	5,509	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,525,862	1,287,971	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,911	14,480	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	31,600	31,600	20
Total Deferred Debits	42,511	46,080	
Total Assets and Other Debits	5,830,596	5,689,787	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	522,214	518,023	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,921,346	2,688,992	23
Total Proprietary Capital	3,443,560	3,207,015	
LONG-TERM DEBT			
Bonds (221)	810,000	940,000	24
Advances from Municipality (223)	332,460	345,271	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	1,142,460	1,285,271	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	132,759	129,165	28
Payables to Municipality (233)	0		29
Customer Deposits (235)	2,503	2,234	30
Taxes Accrued (236)	130,670	128,385	31
Interest Accrued (237)	29,356	32,546	32
Other Current and Accrued Liabilities (238)	3,144	3,175	33
Total Current and Accrued Liabilities	298,432	295,505	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	94,796	63,196	36
Total Deferred Credits	94,796	63,196	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	16,382	19,103	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	16,382	19,103	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	834,966	819,697	41
Total Liabilities and Other Credits	5,830,596	5,689,787	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,706,352	0	0	2,956,006	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,706,352	0	0	2,956,006	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	586,253	0	0	1,283,792	10
Total Accumulated Provision	586,253	0	0	1,283,792	
Net Utility Plant	2,120,099	0	0	1,672,214	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	533,007	1,193,449			1,726,456	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	50,360	99,089			149,449	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,171				3,171	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	6,745			6,745	10
Other credits (specify):						11
					0	12
Total credits	53,531	105,834	0	0	159,365	13
Debits during year						14
Book cost of plant retired		15,307			15,307	15
Cost of removal	285	184			469	16
Other debits (specify):						17
					0	18
Total debits	285	15,491	0	0	15,776	19
Balance End of Year	586,253	1,283,792	0	0	1,870,045	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
Land	143			143	2
Total Nonutility Property (121)	143	0	0	143	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	143	0	0	143	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation			0		0	0	1
Other			69,649		69,649	69,226	2
Total Electric Utility					69,649	69,226	

Account	Total End of Year	Amount Prior Year	
Electric utility total	69,649	69,226	1
Water utility	11,493	10,026	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	81,142	79,252	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 Mortgage Revenue Bonds	3,569	428	10,911	1
Total			10,911	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	518,023	1
Changes during year (explain):		
Electric line extension at new sewer plant paid by city	4,191	2
Balance end of year	522,214	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 Mortgage Revenue Bonds	07/01/1991	04/01/2002	6.00%	810,000	1
Total Bonds (Account 221):				810,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1994 State Trust Fund Loan	12/21/1994	03/15/2014	6.00%	332,460	1
Total for Account 223				332,460	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	128,385	1
Accruals:		
Charged water department expense	72,808	2
Charged electric department expense	77,712	3
Charged sewer department expense	1,209	4
Other (explain):		
NONE		5
Total Accruals and other credits	151,729	
Taxes paid during year:		
County, state and local taxes	126,907	6
Social Security taxes	18,403	7
PSC Remainder Assessment	2,888	8
Other (explain):		
Wisconsin Gross Receipts Tax	1,246	9
Total payments and other debits	149,444	
Balance end of year	130,670	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 Mortgage Revenue Bonds	15,683	56,444	58,535	13,592	1
Subtotal	15,683	56,444	58,535	13,592	
Advances from Municipality (223)					
State Trust Fund Loan	16,320	18,504	19,690	15,134	2
Subtotal	16,320	18,504	19,690	15,134	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer deposits	543	117	30	630	4
Subtotal	543	117	30	630	
Total	32,546	75,065	78,255	29,356	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	545,526	274,171				819,697	1
Add credits during year:							
For Services		10,001				10,001	2
For Mains						0	3
Other (specify):							
Miscellaneous	427	4,841				5,268	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	545,953	289,013	0	0	0	834,966	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special assessments	7,832	2
Total (Acct. 124):	7,832	
Special Funds (125):		
Redemption account	114,361	3
Reserve account	206,403	4
Depreciation account	141,171	5
Total (Acct. 125):	461,935	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	35,661	7
Electric	158,615	8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	194,276	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
Pole contact rental	1,038	13
Total (Acct. 143):	1,038	
Receivables from Municipality (145):		
Special assessments	1,605	14
Delinquent utility bills on tax roll	2,229	15
1997 joint metering	2,147	16
Additional public fire protection for 1996 and 1997	104	17
Total (Acct. 145):	6,085	
Prepayments (165):		
Insurance	5,509	18
Total (Acct. 165):	5,509	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Demand Side Management Program	31,600	20
Total (Acct. 183):	31,600	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Demand Side Management recovery through rates	94,796	22
Total (Acct. 253):	94,796	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,686,037	2,929,420	0	0	5,615,457	1
Materials and Supplies	10,759	69,437	0	0	80,196	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	559,630	1,238,620	0	0	1,798,250	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	545,739	281,592	0	0	827,331	6
Other (specify):					0	7
Average Net Rate Base	1,591,427	1,478,645	0	0	3,070,072	
Net Operating Income	128,297	124,488	0	0	252,785	8
Net Operating Income as a percent of						
Average Net Rate Base	8.06%	8.42%	N/A	N/A	8.23%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	520,118	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,805,169	3
Other (Specify):		4
Total Average Proprietary Capital	3,325,287	
Net Income		
Net Income	232,354	5
Percent Return on Proprietary Capital	6.99%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 15, 1998

Mr. Carroll Sheafor, Superintendent
Brodhead Water and Light Commission
1108 11th Street
Brodhead, WI 53520-0227

Re: 1997 Analytical Review File DWCCA-0740-RL

Dear Mr. Sheafor:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of the Service schedule, page W-15, and Hydrants schedule, page W-17, we noted retirements reported. Please explain why no dollars are reported in plant, page W-8, column (e), for these retirements.
2. During our review, we noted on page W-10, you reported skating rink and fill pool as other utility use. This is not utility use water, and should be billed to the municipality. You may back bill up to two years for this type of unbilled water. Please bill the municipality in the future for all water used by the municipality.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:mo:W:\COMPL\ROSELEE\0740 Brodhead.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	399,404	1
Total Sales of Water	399,404	
Other Operating Revenues		
Forfeited Discounts (470)	1,347	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,250	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,597	
Total Operating Revenues	404,001	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	17,765	8
Pumping Expenses (620-625)	11,717	9
Water Treatment Expenses (630-635)	4,828	10
Transmission and Distribution Expenses (640-655)	30,892	11
Customer Accounts Expenses (901-904)	13,726	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	73,608	14
Total Operation and Maintenance Expenses	152,536	
Other Operating Expenses		
Depreciation Expense (403)	50,360	15
Amortization Expense (404-407)		16
Taxes (408)	72,808	17
Total Other Operating Expenses	123,168	
Total Operating Expenses	275,704	
NET OPERATING INCOME	128,297	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,092	66,136	197,444	4
Commercial	118	13,518	29,737	5
Industrial	2	2,246	3,252	6
Total Metered Sales to General Customers (461)	1,212	81,900	230,433	
Private Fire Protection Service (462)	4		4,980	7
Public Fire Protection Service (463)	1		153,954	8
Other Sales to Public Authorities (464)	17	4,024	9,650	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	33	387	12
Total Sales of Water	1,236	85,957	399,404	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	153,954	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	153,954	
Forfeited Discounts (470):		
Customer late payment charges	1,347	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,347	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,250	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,250	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	15,204	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	2,561	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	17,765	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	11,163	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	554	9
Total Pumping Expenses	11,717	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	4,828	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	4,828	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	9,054	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,504	16
Maintenance of Mains (651)	3,554	17
Maintenance of Services (652)	9,679	18
Maintenance of Meters (653)	2,501	19
Maintenance of Hydrants (654)	1,600	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	30,892	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,632	22
Accounting and Collecting Labor (902)	11,046	23
Supplies and Expenses (903)	1,048	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	13,726	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	23,928	27
Office Supplies and Expenses (921)	6,903	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,865	30
Property Insurance (924)	274	31
Injuries and Damages (925)	6,107	32
Employee Pensions and Benefits (926)	25,099	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,862	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)	4,570	37
Total Administrative and General Expenses	73,608	
Total Operation and Maintenance Expenses	152,536	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		67,652	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,209	2
Net property tax equivalent		66,443	
Social Security		5,354	3
PSC Remainder Assessment		1,011	4
Other (specify): NONE			5
Total tax expense		72,808	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202110				3
County tax rate	mills		5.067800				4
Local tax rate	mills		9.230600				5
School tax rate	mills		11.854600				6
Voc. school tax rate	mills		1.458600				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.813710				10
Less: state credit	mills		1.998700				11
Net tax rate	mills		25.815010				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.230600				14
Combined School Tax Rate	mills		13.313200				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.543800				17
Total Tax Rate	mills		27.813710				18
Ratio of Local and School Tax to Total	dec.		0.810528				19
Total tax net of state credit	mills		25.815010				20
Net Local and School Tax Rate	mills		20.923797				21
Utility Plant, Jan. 1	\$	2,665,722	2,665,722				22
Materials & Supplies	\$	10,026	10,026				23
Subtotal	\$	2,675,748	2,675,748				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,675,748	2,675,748				26
Assessment Ratio	dec.		0.989600				27
Assessed Value	\$	2,647,920	2,647,920				28
Net Local & School Rate	mills		20.923797				29
Tax Equiv. Computed for Current Year	\$	55,405	55,405				30
Tax Equivalent per 1994 PSC Report	\$	67,652					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	67,652					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	15,207		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	27,682		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	42,889	0	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	15,878		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	50,168	27,520	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,471		20
Total Pumping Plant	68,517	27,520	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	9,726		23
Total Water Treatment Plant	9,726	0	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			15,207	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			27,682	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	42,889	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			15,878	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			77,688	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,471	20
Total Pumping Plant	0	0	96,037	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			9,726	23
Total Water Treatment Plant	0	0	9,726	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	477,337		26
Transmission and Distribution Mains (343)	1,397,302		27
Fire Mains (344)			28
Services (345)	287,071	653	29
Meters (346)	104,735	1,958	30
Hydrants (348)	158,541	3,906	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	2,425,086	6,517	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	56,141		34
Office Furniture and Equipment (391)	6,524		35
Computer Equipment (391.1)	7,211	6,593	36
Transportation Equipment (392)	34,188		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	15,440		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	119,504	6,593	
Total utility plant in service directly assignable	2,665,722	40,630	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	2,665,722	40,630	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			477,337 26
Transmission and Distribution Mains (343)			1,397,302 27
Fire Mains (344)			0 28
Services (345)			287,724 29
Meters (346)			106,693 30
Hydrants (348)			162,447 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,431,603
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			56,141 34
Office Furniture and Equipment (391)			6,524 35
Computer Equipment (391.1)			13,804 36
Transportation Equipment (392)			34,188 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,440 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	126,097
Total utility plant in service directly assignable	0	0	2,706,352
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,706,352

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,651	7,651	1
February			7,290	7,290	2
March			8,756	8,756	3
April			7,293	7,293	4
May			7,962	7,962	5
June			8,332	8,332	6
July			9,215	9,215	7
August			8,238	8,238	8
September			7,858	7,858	9
October			9,095	9,095	10
November			8,684	8,684	11
December			8,848	8,848	12
Total for year	0	0	99,222	99,222	
Less: Measured or estimated water used in main flushing and water treatment during year				954	13
Less: Other utility use				300	14
Other utility use explanation:					15
Skating rink, filled pool, fire department					
Water pumped into distribution system				97,968	16
Less: Water sold				85,957	17
Losses and unaccounted for				12,011	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				493,000	21
Date of maximum: 9/10/1997					22
Cause of maximum:					23
Flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				127,000	24
Date of minimum: 5/10/1997					25
Total KWH used for pumping for the year				149,440	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL-W 35RD AVE/11TH STREET	#1	995	12	600	Yes	1
WELL-W 4TH AVE/18TH STREET	#2	442	16	590	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STANDBY EQUIPMENT	WELL #1	WELL #2	1
Location	1011 W. 4TH AVENUE	1011 W. 4TH AVENUE	1802 W. 4TH AVENUE	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	UNKNOWN	FAIRBANKS	LAYNE	5
Year Installed	1956	1935	1960	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	100	620	620	8
Pump Motor or Standby Engine Mfr	FORD INDUSTRIAL	US MOTOR	US MOTOR	9
Year Installed	1956	1993	1960	10
Type	NATURAL GAS	ELECTRIC	ELECTRIC	11
Horsepower	60	60	60	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	A	B	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
Year constructed	1921	1982	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	145	143	7
Total capacity in gallons	80,000	500,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	10.0000	10.0000	13
Is a corrosion control chemical used (yes, no)?	Y	Y	14
Is water fluoridated (yes, no)?	Y	Y	15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.500	634				634
M	D	2.000	2,617				2,617
M	D	4.000	12,845				12,845
M	D	6.000	54,653				54,653
M	D	8.000	20,574				20,574
M	D	10.000	35,614				35,614
M	D	12.000	940				940
Total Within Municipality			127,877	0	0	0	127,877
Total Utility			127,877	0	0	0	127,877

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,155	9	6		1,158	208	1
L	0.750	19		4		15		2
M	1.000	125				125	46	3
M	1.250	3				3		4
M	1.500	9				9		5
M	2.000	37	2			39	20	6
M	4.000	2				2		7
Total Utility		1,350	11	10	0	1,351	274	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,198	30	7	16	1,237	56	1
1.000	11	1			12		2
1.250	1				1		3
1.500	15			(1)	14		4
2.000	18	1		1	20		5
3.000	6			2	8		6
4.000	2			(1)	1		7
8.000	3				3		8
Total:	1,254	32	7	17	1,296	56	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,088	98		13		38	1,237	1
1.000		9		2	1		12	2
1.250				1			1	3
1.500		13				1	14	4
2.000		10	3	4	1	2	20	5
3.000		2		4		2	8	6
4.000						1	1	7
8.000					2	1	3	8
Total:	1,088	132	3	24	4	45	1,296	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	182	2	2		182	2
Total Fire Hydrants	182	2	2	0	182	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	156
Number of distribution system valves end of year:	433
Number of distribution valves operated during year:	47

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - 1996 included cost of \$31,457 to replace a portion of water tower roof.

Water Utility Plant in Service (Page W-08)

Account 325 shows additions of 27,520 which is tower equipment purchased from L.W. Allen.

Water Services (Page W-16)

The detail of services added is shown on the schedule of transactions for services on page W-15. The additional service was paid by the utility.

Meters (Page W-17)

There were seven meters retired in 1997 from inventory, the \$ in account 346 will be booked in 1998.

Hydrants and Distribution System Valves (Page W-18)

Half of the distribution valves were not operated during 1997 due to time constraints. We will try to operate half in 1998 and try to catch up.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,848,202	1
Total Sales of Electricity	1,848,202	
Other Operating Revenues		
Forfeited Discounts (450)	6,486	2
Miscellaneous Service Revenues (451)	150	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	749	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	607	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	7,992	
Total Operating Revenues	1,856,194	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,235,711	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	105,566	11
Customer Accounts Expenses (901-904)	27,060	12
Sales Expenses (910)	31,600	13
Administrative and General Expenses (920-935)	154,968	14
Total Operation and Maintenance Expenses	1,554,905	
Other Expenses		
Depreciation Expense (403)	99,089	15
Amortization Expense (404-407)		16
Taxes (408)	77,712	17
Total Other Expenses	176,801	
Total Operating Expenses	1,731,706	
NET OPERATING INCOME	124,488	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Penalties	6,486	1
Total Forfeited Discounts (450)	6,486	
Miscellaneous Service Revenues (451):		
Reconnections	150	2
Total Miscellaneous Service Revenues (451)	150	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole Contact Rental	749	4
Total Rent from Electric Property (454)	749	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Sales tax discount and miscellaneous	607	6
Total Other Electric Revenues (456)	607	
Amortization of Construction Grants (457):		
NONE		7
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,235,711	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,235,711	
Total Power Production Expenses	1,235,711	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	5,758	20
Line and Station Labor (561)	34,958	21
Line and Station Supplies and Expenses (562)	13,622	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	9,324	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	532	27
Maintenance of Lines (572)	38,821	28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)	2,551	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>105,566</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	9,486	33
Accounting and Collecting Labor (902)	16,277	34
Supplies and Expenses (903)	1,297	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>27,060</u>	
SALES EXPENSES		
Sales Expenses (910)	31,600	37
Total Sales Expenses	<u>31,600</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	27,015	38
Office Supplies and Expenses (921)	19,913	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	25,224	41
Property Insurance (924)	509	42
Injuries and Damages (925)	11,281	43
Employee Pensions and Benefits (926)	47,749	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	18,112	46
Transportation Expenses (933)		47
Maintenance of General Plant (935)	5,165	48
Total Administrative and General Expenses	154,968	
Total Operation and Maintenance Expenses	1,554,905	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		61,540	1
Social Security		13,049	2
Wisconsin Gross Receipts Tax		1,246	3
PSC Remainder Assessment		1,877	4
Other (specify): NONE			5
Total tax expense		77,712	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202110				3
County tax rate	mills		5.067800				4
Local tax rate	mills		9.230600				5
School tax rate	mills		11.854600				6
Voc. school tax rate	mills		1.458600				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.813710				10
Less: state credit	mills		1.998700				11
Net tax rate	mills		25.815010				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.230600				14
Combined School Tax Rate	mills		13.313200				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.543800				17
Total Tax Rate	mills		27.813710				18
Ratio of Local and School Tax to Total	dec.		0.810528				19
Total tax net of state credit	mills		25.815010				20
Net Local and School Tax Rate	mills		20.923797				21
Utility Plant, Jan. 1	\$	2,902,834	2,902,834				22
Materials & Supplies	\$	69,226	69,226				23
Subtotal	\$	2,972,060	2,972,060				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,972,060	2,972,060				26
Assessment Ratio	dec.		0.989600				27
Assessed Value	\$	2,941,151	2,941,151				28
Net Local & School Rate	mills		20.923797				29
Tax Equiv. Computed for Current Year	\$	61,540	61,540				30
Tax Equivalent per 1994 PSC Report	\$	53,572					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	61,540					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	<u>0</u>	<u>0</u>	
 HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	<u>0</u>	<u>0</u>	
 OTHER PRODUCTION PLANT			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
Total Other Production Plant	<u>0</u>	<u>0</u>	
 TRANSMISSION PLANT			
Land and Land Rights (350)	5,877		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			5,877 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	62,633		26
Station Equipment (353)	181,322		27
Towers and Fixtures (354)	39,969		28
Poles and Fixtures (355)	101,865		29
Overhead Conductors and Devices (356)	45,085		30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	436,751	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	11,509		34
Structures and Improvements (361)	203,730		35
Station Equipment (362)	306,237		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	263,831	2,107	38
Overhead Conductors and Devices (365)	331,115	2,931	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)	114,171	7,462	41
Line Transformers (368)	235,183	11,407	42
Services (369)	228,624	10,789	43
Meters (370)	110,793	1,265	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	147,437	821	47
Total Distribution Plant	1,952,630	36,782	
GENERAL PLANT			
Land and Land Rights (389)	1,875		48
Structures and Improvements (390)	173,749		49
Office Furniture and Equipment (391)	15,599		50
Computer Equipment (391.1)	10,612	12,248	51
Transportation Equipment (392)	33,437	17,681	52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	42,416	863	54
Laboratory Equipment (395)	22,106		55
Power Operated Equipment (396)	206,440		56
Communication Equipment (397)	7,220	904	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			62,633	26
Station Equipment (353)			181,322	27
Towers and Fixtures (354)			39,969	28
Poles and Fixtures (355)			101,865	29
Overhead Conductors and Devices (356)			45,085	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	436,751	
DISTRIBUTION PLANT				
Land and Land Rights (360)			11,509	34
Structures and Improvements (361)			203,730	35
Station Equipment (362)			306,237	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	350		265,588	38
Overhead Conductors and Devices (365)	1,440		332,606	39
Underground Conduit (366)			0	40
Underground Conductors and Devices (367)			121,633	41
Line Transformers (368)			246,590	42
Services (369)	684		238,729	43
Meters (370)			112,058	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	75		148,183	47
Total Distribution Plant	2,549	0	1,986,863	
GENERAL PLANT				
Land and Land Rights (389)			1,875	48
Structures and Improvements (390)			173,749	49
Office Furniture and Equipment (391)			15,599	50
Computer Equipment (391.1)			22,860	51
Transportation Equipment (392)	12,758		38,360	52
Stores Equipment (393)			0	53
Tools, Shop and Garage Equipment (394)			43,279	54
Laboratory Equipment (395)			22,106	55
Power Operated Equipment (396)			206,440	56
Communication Equipment (397)			8,124	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
Total General Plant	513,454	31,696
Total utility plant in service directly assignable	2,902,835	68,478
<u>Common Utility Plant Allocated to Electric Department</u>		<u>60</u>
 Total utility plant in service	 2,902,835	 68,478

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	12,758	0	532,392
Total utility plant in service directly assignable	15,307	0	2,956,006
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	15,307	0	2,956,006

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.25	31.25	1
7.2/12.5 kV (12kV)		1.50	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		3.00	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		0.50	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	0	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	6	Thursday	01/16/1997	18:00	3,305
February	02	6	Monday	02/24/1997	19:00	2,975
March	03	5	Wednesday	03/12/1997	19:00	2,861
April	04	5	Friday	04/11/1997	09:00	2,712
May	05	5	Thursday	05/15/1997	12:00	2,743
June	06	7	Tuesday	06/24/1997	14:00	2,932
July	07	7	Wednesday	07/16/1997	17:00	3,202
August	08	6	Wednesday	08/27/1997	14:00	3,116
September	09	6	Friday	09/19/1997	12:00	2,987
October	10	6	Friday	10/31/1997	18:00	2,872
November	11	6	Sunday	11/30/1997	19:00	3,349
December	12	6	Monday	12/22/1997	18:00	3,407
Total		71				36,461

System Name Brodhead Water & Light

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Wisconsin Power & Light

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	36,461	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	36,461	15
		16
Disposition of Energy		17
Sales to Ultimate Consumers (including interdepartmental sales)	34,332	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	34,332	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	2,129	27
Total Energy Losses	2,129	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.8391%	29
Total Disposition of Energy	36,461	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
Residential	Rg-1	1,444	12,576	1
Total Sales for Residential Sales		1,444	12,576	
Commercial & Industrial				
Commercial & Interdepartmental	Cg-1	265	4,426	2
Small Power	Cp-1	12	2,372	3
Large Power	Cp-2	5	14,684	4
Total Sales for Commercial & Industrial		282	21,482	
Public Street & Highway Lighting				
Lighting	Ms-1	12	274	5
Total Sales for Public Street & Highway Lighting		12	274	
Sales for Resale				
				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,738	34,332	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		758,741	25,611	784,352	1
0	0	758,741	25,611	784,352	
		296,940	9,892	306,832	2
1,519	41,645	112,307	4,122	116,429	3
24,887	207,094	578,852	24,071	602,923	4
26,406	248,739	988,099	38,085	1,026,184	
		37,217	449	37,666	5
0	0	37,217	449	37,666	
				0	6
0	0	0	0	0	
26,406	248,739	1,784,057	64,145	1,848,202	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)		(c)		
(a)					
Name of Vendor	Wis. Power & Light		WP & L		1
Point of Delivery	substation		Central Substation		2
Type of Power Purchased (firm, dump, etc.)	firm		firm		3
Voltage at Which Delivered	69000		69000		4
Point of Metering	substation		substation		5
Total of 12 Monthly Maximum Demands -- kW	7,261		4,326		6
Average load factor	687.8746%		740.4733%		7
Total Cost of Purchased Power					8
Average cost per kWh	0.0000		0.0000		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,574	1,731	1,040	1,086	12
February	1,483	1,491	990	959	13
March	1,442	1,420	970	917	14
April	1,365	1,347	941	897	15
May	1,312	1,432	890	939	16
June	1,482	1,450	933	886	17
July	1,590	1,612	997	962	18
August	1,453	1,663	944	1,019	19
September	1,536	1,452	1,017	927	20
October	1,444	1,427	900	895	21
November	1,540	1,807	1,020	1,156	22
December	1,532	1,876	969	1,130	23
Total kWh (000)	17,753	18,708	11,611	11,773	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor	WP & L		WP & L		29
Point of Delivery	North Substation		South Substation		30
Voltage at Which Delivered	firm		firm		31
Point of Metering	69000		69000		32
Type of Power Purchased (firm, dump, etc.)	substation		substation		33
Total of 12 Monthly Maximum Demands -- kW	4792		582		34
Average load factor	290.3526%		685.6376%		35
Total Cost of Purchased Power					36
Average cost per kWh	0.0000		0.0000		37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January	418	533	116	112	40
February	374	425	119	107	41
March	360	399	112	104	42
April	313	359	111	91	43
May	308	393	114	100	44
June	419	445	130	119	45
July	455	505	138	145	46
August	376	501	133	143	47
September	377	398	142	127	48
October	417	424	127	108	49
November	389	529	124	122	50
December	440	600	123	146	51
Total kWh (000)	4,646	5,511	1,489	1,424	52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr. (000's) (m)	kW (n)	kVA (o)	Capacity (kW) (p)	Continuous Capacity (kW) (q)
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	#1 North	#2 Central	#3 South		1
Voltage--High Side	69,000	69,000	69,000		2
Voltage--Low Side	4,160	4,160	12,470		3
Num. Main Transformers in Operation	1	1	1		4
Capacity of Transformers in kVA	5,000	7,500	10,000		5
Number of Spare Transformers on Hand	0	0	0		6
15-Minute Maximum Demand in kW	2,418	4,326	582		7
Dt and Hr of Such Maximum Demand	07/16/1997	07/16/1997	07/16/1997		8
	17:00	17:00	11:00		9
Kwh Output	10,157,185	23,590,424	2,913,499		10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,807	563	16,617	1
Acquired during year	4	21	648	2
Total	1,811	584	17,265	3
Retired during year	11	5	143	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,800	579	17,122	6
Number end of year accounted for as follows:				7
In customers' use	1,716	489	14,357	8
In utility's use	14	12	205	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	70	78	2,560	12
Total end of year	1,800	579	17,122	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	335	173,530	1
Sodium Vapor	250	28	35,868	2
Sodium Vapor	400	2	2,692	3
Total		365	212,090	
Ornamental				
Sodium Vapor	100	12	518	4
Sodium Vapor	400	26	60,900	5
Total		38	61,418	
Other				
Incandescent	68	2	580	6
Total		2	580	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 562 because less labor for tree trimming was charged here. Account 572 increased because the labor was charged here instead.

Account 921 includes \$8,000 of software and support fees.

Account 923 includes \$22,000 of assessments from MWPG in negotiations with WP&L over Evergreen contract.

Electric Utility Plant in Service (Page E-06)

Account 391.1 Computers - New Computer Network, electric share 75%

Account 392 Transportation equipment - Purchased a new 1997 Chevy truck. Retired 1986 truck.

Monthly Peak Demand and Energy Usage (Page E-10)

The date of the monthly peaks in October and November actually occurred in November and December. The utility billing cycle does not run from the first to the end of the month. Since the system would not accept dates not in that month we changed them to the end of the month.
